

FATES ANGECOMMISSION D.C. 20549

OMB Number: Expires:

January 31, 2007

Estimated average burden hours per response..... 12.00

SEC FILE NUMBER

8-24255

FEB 2 8 2008

Wall Processing

Section

Washington, DC

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PART III

ANNUAL AUDITED REPORT **FORM X-17A-5**

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 01/01/07 AND ENDING12/31/07 A. REGISTRANT IDENTIFICATION OFFICIAL USE ONLY NAME OF BROKER-DEALER: ROSENBLATT SECURITIES INC. ADDRESS OF PRINCIPAL PLACE OF BUSINESS: FIRM I.D. NO. 20 BROAD STREET - 26TH FLOOR (No. and Street) **NEW YORK** NY 10005 City) (State) (Zip Code) NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT Joseph C. Gawronski 212 607 3100 **B. ACCOUNTANT IDENTIFICATION** INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report* ROY A. ABRAMOWITZ & CO. (Name - if individual, state last, first, middle name) 230 WEST 41ST STREET - 15TH FLOOR **NEW YORK** NY 10036 (Address) (City) (State) (Zip Code) CHECK ONE: ☑ Certified Public Accountant ☐ Public Accountant Accountant not resident in United States or any of its possessions. FOR OFFICIAL USE ONLY

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

OATH OR AFFIRMATION

I,	JOSE	PH C. GAWRONSKI	, swear (or affirm) that, to the best of				
my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of							
			, as				
of	DEC	EMBER 31ST	, 2007, are true and correct. I further swear (or affirm) that				
	neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account						
CI	classified solely as that of a customer, except as follows:						
_							
_							
		ROBIN RICHEL Notary Public, State of New York					
		No. 01RI4925997	O Signature				
		Qualified in Kings County					
		Qualified in Kings County Commission Expires April 4, 2010	PRESIDENT & CHIEF OPERATING OFFICER				
			Title				
		P. L. Page					
_		100m Killer	.				
		Notary Public					
Th	is rer	port ** contains (check all applicable	hoxes):				
		Facing Page.	, ooks).				
X		Statement of Financial Condition.					
		Statement of Income (Loss).					
	· · · /	Statement of Changes in Financial (Condition.				
	· · /		ers' Equity or Partners' or Sole Proprietors' Capital.				
(f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.							
	` '	Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.					
\Box							
			ion or Control Requirements Under Rule 15c3-3.				
		A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-3 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.					
	0/						
	(k)		ed and unaudited Statements of Financial Condition with respect to methods of				
_	()	consolidation.					
X	(1)	An Oath or Affirmation.					
	` '	A copy of the SIPC Supplemental R	eport.				
			lequacies found to exist or found to have existed since the date of the previous audit.				

^{**}For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

ROSENBLATT SECURITIES INC.

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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Rosenblatt Securities Inc.

We have audited the accompanying statement of financial condition of Rosenblatt Securities Inc. (the Company) (an S Corporation) as of December 31, 2007. This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Rosenblatt Securities Inc as of December 31, 2007 in conformity with generally accepted accounting principles.

Roy A. Abramowitz & Co.

New York, New York

New Canaan, Connecticut

February 26, 2008

ROSENBLATT SECURITIES INC. STATEMENT OF FINANCIAL CONDITION <u>DECEMBER 31, 2007</u>

ASSETS

Cash & cash equivalents Receivable from broker-dealers and clearing organization Due from non-affiliated company Investment in RSI Europe Ltd Furniture and equipment, net of accumulated depreciation of \$1,045,125 Loans receivable - employees Prepaid expenses	\$ 1,094,651 834,081 6,947 74,716 463,035 96,625 23,374				
TOTAL ASSETS	<u>\$ 2,593,429</u>				
LIABILITIES AND SHAREHOLDERS' EQUIT	Y				
Liabilities:					
Accounts payable Accrued expenses Payable to clients NYC corp tax payable	\$ 688,118 182,783 21,413 				
TOTAL LIABILITIES	\$ 972,289				
Stockholders' equity:					
Common stock, \$1.00 par value, 20,000 shares authorized, 2,500 shares issued and outstanding Undistributed profits	2,500 1,618,640				
TOTAL SHAREHOLDERS' EQUITY	\$ 1,621,140				
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 2,593,429</u>				

The accompanying notes are an integral part of the financial statements.

ROSENBLATT SECURITIES INC.

REPORT ON FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2007

ROY A. ABRAMOWITZ & CO. Certified Public Accountants NEW YORK, NEW YORK NEW CANAAN, CONNECTICUT

